

REFERENCE TITLE: property tax exemption; educational institutions

State of Arizona
Senate
Forty-seventh Legislature
Second Regular Session
2006

SB 1481

Introduced by
Senator Martin

AN ACT

AMENDING TITLE 42, CHAPTER 11, ARTICLE 3, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-11132.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Title 42, chapter 11, article 3, Arizona Revised Statutes,
3 is amended by adding section 42-11132, to read:

4 42-11132. Property of religious or charitable associations or
5 institutions leased to an educational institution

6 A. PROPERTY, BUILDINGS AND FIXTURES THAT ARE OWNED BY A RELIGIOUS OR
7 CHARITABLE ORGANIZATION, INSTITUTION OR ASSOCIATION AND LEASED TO AN
8 EDUCATIONAL ORGANIZATION, INSTITUTION OR ASSOCIATION ARE EXEMPT FROM TAXATION
9 IF THE PROPERTY IS USED FOR EDUCATIONAL INSTRUCTION IN ANY GRADE OR PROGRAM
10 THROUGH GRADE TWELVE.

11 B. IF THE RELIGIOUS OR CHARITABLE ORGANIZATION, INSTITUTION OR
12 ASSOCIATION THAT OWNS THE PROPERTY FILES WITH THE ASSESSOR EVIDENCE OF THE
13 ORGANIZATION'S TAX EXEMPT STATUS UNDER SECTION 501(c)(3) OF THE INTERNAL
14 REVENUE CODE AND AN AFFIDAVIT BY THE EDUCATIONAL ORGANIZATION, INSTITUTION OR
15 ASSOCIATION THAT IT USES THE PROPERTY FOR EDUCATIONAL INSTRUCTION AS
16 DESCRIBED IN SUBSECTION A OF THIS SECTION, THE PROPERTY QUALIFIES FOR THE TAX
17 EXEMPTION UNDER THIS SECTION AND IS EXEMPT FROM THE REQUIREMENT OF FILING
18 SUBSEQUENT AFFIDAVITS UNDER SECTION 42-11152 UNTIL ALL OR PART OF THE
19 PROPERTY IS CONVEYED TO A NEW OWNER OR IS NO LONGER USED FOR EDUCATIONAL
20 PURPOSES. AT THAT TIME THE RELIGIOUS OR CHARITABLE ORGANIZATION, INSTITUTION
21 OR ASSOCIATION MUST NOTIFY THE ASSESSOR OF THE CHANGE IN WRITING.